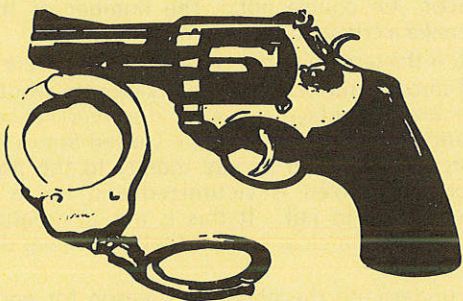


# TAXATION IS LEGALIZED THEFT



by Lawrence Samuels

## Application for Membership

Society for Libertarian Life  
P.O. Box 4  
Fullerton, CA 92632 U.S.A.



PLEASE ENTER MY MEMBERSHIP IN SLL.

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Please make checks payable to Society for Libertarian Life. SLL is a non-profit, non-partisan educational organization founded in 1973. Since SLL is an affiliate of CSUF Associated Students, Inc., donations may be use as tax deductions.

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- STUDENT - \$2 one year  
 STUDENT - \$3 two years  
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 LIFE-TIME MEMBER - \$50  
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### THE LIBERTAS STATEMENT

We, as libertarians, affirm:  
 That full individual liberty is impossible in any society other than a voluntary one that aggresses upon no one;  
 That men and women require the full and independent use of their own judgement in order to survive at an optimum level, and therefore have a natural right to do their own thing, providing that they do not physically harm or coercively restrict another individual's life, liberty or property;  
 That every individual is exclusively sovereign, and is a state to himself;  
 That the individual is best served by society when he or she is free from the forcefully imposed controls of others, acting alone or in concert (as a government);  
 That all forms of coercion, aggression and fraud are always immoral;  
 That the only system consistent with personal freedoms in the economic arena is one that does not interfere with free trade between consenting individuals;  
 THEREFORE, we, as libertarians, resolve to oppose all forms of aggression by any State, Government, self-appointed savior, individual, or association of individuals. We further resolve to oppose taxation, conscription, eminent domain, laws which create victimless "crimes," and all programs forced onto individuals without their consent. It is time that the chains of authoritarianism in economics and morally be broken. Individual rights and coercion cannot co-exist. Liberty cannot be compromised, and we will settle for no less than freedom in our time.

(adapted on May 5, 1973)

In many cases, the nation's streets are dirtier, its mass transit more decrepit, its public hospitals more understaffed, its streets more crime-ridden today than in decades."

Tax reform, a relatively unsuccessful program, is not the alternative to an immoral system. Such reforms only lead to a *taxing tug-of-war* with each segment of society saying "Tax him more than me." Or, if this fails, the people turn to the business community demanding that they pay heavier taxes. This always fails because any tax on a business ultimately results in higher prices passed on to the consumer. The solution is to eliminate mandatory taxation entirely. Donations to government should be voluntary; and if people do not donate, then, it is very possible that people do not choose to buy the services that government has to offer. And isn't this what democracy is all about--choices made by the people to govern themselves?

### IF THERE WERE NO TAXATION

Many people have argued that the elimination of taxation is impractical, and that government would not be able to offer services to the people under such a condition. It barely does now. Despite the fact that government services are decrepit, inefficient and almost bankrupt, many feel that without them, society would fall apart. Strangely enough, New York City is not falling apart because it has **TOO LITTLE GOVERNMENT** and few governmental services. New York City does not continuously flirt with bankruptcy, chaos and inefficiency because the city government does not tax its citizens. New York City has, in fact, the highest tax rate of any U.S. city.

Others, like Society for Individual Liberty are more rational, writing:

"It is argued that taxes are necessary to support services of government. It is claimed that garbage would lie knee deep in the streets if trash removal wasn't provided by government; that muggers and rapists would roam at will without government police on hand; that the commuter train and bus lines would cease to exist if turned back to private enterprise.

Why, we must ask, would men be so foolish to allow such services to cease without the government's intervention?...Do men forget to report to their jobs every morning because the government does not yet provide them with alarm clocks?"

If some people are not sure of the answer, then, at least remember one thing. As long as government continues to redistribute wealth according to their own plans, citizens would be wise not to compete with government. That is, citizens **shouldn't rob: it's a crime to compete with the government.**



If you drive a car, I'll tax the street,  
If you try to sit, I'll tax your seat,  
If you get too cold, I'll tax the heat,  
If you take a walk, I'll tax your feet.

### The Taxman--The Beatles

If a masked man suddenly pressed cold iron to the bellies of citizens, demanding money while giving threats of bodily harm, most would undoubtedly identify him as a *common thief*. If two men were to perform the same ritual, they would undoubtedly be called *thieves*. And if a small gang organized to terrorize and rob a community similar to the gangsters of the 1920's, it is entirely conceivable that most citizens would again yell *thieves*.

But what if such aggressive acts of robbery were placed on a larger scale? Would it morally make a difference? That is, what if the thieves numbered in the thousands or perhaps in the millions? Would the number of thieves, large or small, make an essential difference? Of course not. The number of thieves should make a crime no less a crime.

Yet, if the term *majority* or *majority rule* were to be inserted into the robbery slot, many people would say that we are not playing fair. However, at closer examination, the tax system in the United States physically forces the citizen to pay money to the government, or that citizen is victimized and has a good chance or going to jail. If this is not a violation of human rights and a clear case of theft, then, we do not know what is.

To understand the libertarian reason for equating taxation to *legalized theft*, it must be first assumed that stealing from another person is immoral since the victim do not consent to being robbed. After that earthshaking statement, the question arises as followed: if it is immoral for one man or group of men (& women) to rob another, shouldn't the same condition exist for the biggest non-voluntary, revenue collecting *Godfather* of them all--THE GOVERNMENT?

A thief will demand money from a person on the street, and if he resists, the robber usually proceeds to assault him, forcibly taking his property away. The tax collectors of the Internal Revenue Service (IRS) have the same routine in that the agency forcibly confiscate other people's property without consent. Plundering by the IRS, however, appear more respectable because they rob behind the doors of government and rarely work the dark street corner.

Moreover, just as in the case of a victim resisting a common thief, the taxpayer who refuses to cooperate and refuses to be robbed, will be threatened with force, his property will be seized and he will be subject to imprisonment.

In other words, the *tax-victim* of IRS robbery is jailed and punished for not submitting to *legalized government theft*. Yet, in the case of a common crook,

if the citizen had successfully fought off a robber, the citizen would be hailed as a hero. Why the double-standard?

### THE DOUBLE-STANDARD

When the government robs, the victim is prosecuted if he resists, while the one who committed the aggressive act is protected by the *laws of the State*. Apparently, individuals and gangs have discovered this to be a safer method of stealing than the old fashion way of local, indiscriminate stick-ups in back alleys. Those alleys and street corners are dangerous, even for a mugger (he might get caught).

The point is, are the tax collector's actions any less immoral because he supposedly represents a million people or a majority instead of one lonely robber? Put in rational terms, tax collectors are nothing but sophisticated thieves sanctioned by the State to steal from its citizens for wars, the common good and improvements on Presidential homes (Nixon's Western White House). Fortunately, the average thief steals only for himself and not, of course, for the beautification of the President's home.

It should be apparent that government, as an association of individuals, was created for the specific purpose of providing protection from thieves and murderers. Obviously, this concept has failed to provide both protection from small-time thieves and uncontrollable government.

Logically, if a single individual is not permitted to steal or murder, an association of individuals, no matter what name they assume, should be governed by the same restrictions. After all, isn't it said in democratic nations that the *people are the government*? And if this is so, shouldn't every person, including the people in government, be of equal status to the law? Unfortunately, governments, by their very nature, command and rule people like big bullies who are above law and people. Governments are of the elitist class because they can simply say to the people, "I can rob and aggress, but you sniveling peons cannot."

A majoritarian government should not be empowered to perform acts that individuals are prohibited from doing. If the majority had the right to reign over the smallest of minorities--the *individual*--then such authority would doubtlessly lead to a DICTATORSHIP OF THE MAJORITY. As a whole, a majority or society have no rights, they are abstractions that cannot be physically touched; only each person on an individual level have rights. If this were not the case, all liberties, including the Bill of Rights, would be meaningless.

The issue of taxation is important because taxes are the fuel of governments. Such power gives government the ability to maim personal liberties and wealth.

Without the ability to acquire personal wealth, it becomes very difficult to undertake a position to demand more liberty. It is no coincidence that poverty,

for the most part, is a creation of the State. For instance, a Tax Foundation study showed that national, state and local taxes rob approximately 34 per cent of the income of citizens who make less than \$3,000 a year (*U.S. News & World Report, December 9, 1968*). And as poverty grows in connection with higher progressive taxation, so does an ardent allegiance to a welfare/warfare economy managed by government; a government very eager to provide money and jobs (security) in exchange for less independence and self-worth.

### GOVERNMENT NEVER DECREASES VOLUNTARILY

It is rare for a government to voluntarily decrease its power, and so the same can be said for taxes. This is the usual case until a country borders on bankruptcy where only two classes of people exist--the super rich who can afford to pay (or not to pay when expensive lawyers are hired) heavy taxes and the poor (often the former middle class) who cannot afford to become wealthy because of high taxation.

Between 1960 and 1970, according to *Time* magazine, "the tax burden on each American man, woman and child almost doubled, from \$711 to \$1,348" (March 13, 1972).

*Time* magazine continued, saying:

The higher taxes and higher spending have brought little if any improvement in public services.



**PAY OR ELSE!**